

SOE 06 2522-10

4/18/2005



# ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts  
and Charter Schools**

**For Fiscal Year Ending  
June 30, 2006**

☒ BUDGET 53A-19-101

6/8/2005

Date of Hearing

6/8/05

Date of Adoption

☐ ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

**06 Daggett**

Entity

Luann Robinson

5/25/2005

Prepared by

Date

lrobinson@dsdf.org

email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

*Luann Robinson*  
Signature of Business Administrator:

6/8/05  
date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Richard Tolley  
[richard.tolley@schools.utah.gov](mailto:richard.tolley@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	424,610	-	420,470
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State		177,272		165,750
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments		9,183		9,183
1700 Student Activities				
1900 Other Revenues From Local Sources		9,398		9,398
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous		25,000		25,000
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>-</b>	<b>645,463</b>	<b>-</b>	<b>629,801</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs (From District Summary-Final)</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12				
3015	Necessary Existent Small Schools		370,765		462,596
3020	Professional Staff		69,228		73,763
3025	Administrative Costs		115,646		120,840
<b>Restricted Basic Programs</b>					
3105	Special Education - Add-On		35,327		38,496
3110	Special Education - Self-Contained				
3120	Extended Year Program - Severely Disabled		873		912
3125	Special Education - State Programs		35,279		35,279
3155	Applied Technology - Add-On		121,327		123,764
3160	Applied Technology - Set-Aside		10,351		10,375
3230	Class Size Reduction (State Funds)		18,460		18,164
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		-	<b>777,256</b>	-	<b>884,189</b>
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented		1,271		1,337
3212	Advanced Placement				
3213	Concurrent Enrollment		6,391		6,391
3215	At-Risk - Regular Program		18,600		18,600
3218	At-Risk - Homeless and Minority		82		
3219	At-Risk - MESA				
3220	At-Risk - Gang Prevention				
3221	At-Risk - Youth-in-Custody				
3255	Quality Teaching Block Grant		41,582		43,673
3260	Local Discretionary Block Grant		56,753		56,432
3270	Interventions for Student Success Block Grant		36,515		38,628
3405	Social Security and Retirement		212,962		214,569
3415	Pupil Transportation		78,152		78,152
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy		15,987		15,987
3520	School Land Trust Program		26,013		26,635
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement		30,688		25,583
3522	Job Enhancement				
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		-	<b>1,302,252</b>	-	<b>1,410,176</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		-	<b>1,302,252</b>	-	<b>1,410,176</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)		61,542		11,344
3710	Driver Education (Behind-the-Wheel)		26,580		1,580
3866	Charter School Startup (New In FY06)				
3800	Supplementals / Other Bills		48,274		19,249
3900	Revenues From Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		-	<b>1,438,648</b>	-	<b>1,442,349</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal		22,698		22,698
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State		4,363		4,363
4520 Programs for the Disabled (IDEA)		26,842		26,842
4530 Applied Technology Education		4,368		4,368
4600 Other Restricted Federal Through State		17,373		17,373
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)		49,213		49,213
4810 Federal Forest Service (in Lieu of Tax)		30,828		30,828
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	-	<b>155,685</b>	-	<b>155,685</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	-	<b>2,239,796</b>	-	<b>2,227,835</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers		690,000		706,000
132 Salaries - Substitute Teachers		10,100		13,400
161 Salaries - Teacher Aides and Paraprofessionals		100,000		108,154
100 Salaries - All Other		36,521		15,000
Total Salaries (100)	-	<b>836,621</b>	-	<b>842,554</b>
210 Retirement		119,646		120,584
220 Social Security		64,002		64,456
240 Insurance (Health/Dental/Life)		165,664		182,722
200 Other Benefits		10,149		10,432
Total Benefits (200)	-	<b>359,461</b>	-	<b>378,194</b>
300 Purchased Professional and Technical Services		28,016		28,016
400 Purchased Property Services				
500 Other Purchased Services		8,000		8,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	-	<b>8,000</b>	-	<b>8,000</b>
600 Supplies		39,000		30,000
641 Textbooks				
Total Supplies (600)	-	<b>39,000</b>	-	<b>30,000</b>
700 Property (Instructional Equipment)		82,700		25,000
800 Other Objects		9,000		12,000
810 Dues and Fees				
Total Other Objects (800)	-	<b>9,000</b>	-	<b>12,000</b>
<b>TOTAL INSTRUCTION (1000)</b>	-	<b>1,362,798</b>	-	<b>1,323,764</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel	-			
142 Salaries - Guidance Personnel				
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	-	-	-	-
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services		8,902		8,902
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies		100		500
700 Property	-			
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
<b>TOTAL STUDENTS (2100)</b>	-	<b>9,002</b>	-	<b>9,402</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>				
115 Salaries - Supervisors & Directors		58,746		59,614
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated				
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated.				
100 Salaries - All Other				
Total Salaries (100)	-	58,746	-	59,614
210 Retirement		8,741		8,871
220 Social Security		4,494		4,560
240 Insurance (Health/Dental/Life)		10,776		12,015
200 Other Benefits				
Total Benefits (200)	-	24,011	-	25,446
300 Purchased Professional and Technical Services		7,400		7,500
400 Purchased Property Services				
500 Other Purchased Services		600		600
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	600	-	600
600 Supplies				
644 Library Books		8,000		11,400
650 Periodicals		2,050		2,162
660 Audio Visual Materials		1,000		1,998
Total Supplies (600)	-	11,050	-	15,560
700 Property		800		600
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>	-	102,607	-	109,320
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>				
110 Salaries - District Board and Administration		69,796		70,456
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical		30,157		31,495
100 Salaries - All Other				22,448
Total Salaries (100)	-	99,953	-	124,399
210 Retirement		12,820		13,071
220 Social Security		7,646		9,517
240 Insurance (Health/Dental/Life)		14,208		15,842
200 Other Benefits		1,001		1,001
Total Benefits (200)	-	35,675	-	39,431
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services		4,000		4,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	4,000	-	4,000
600 Supplies		100		500
700 Property				
800 Other Objects		11,000		12,000
810 Dues and Fees				
Total Other Objects (800)	-	11,000	-	12,000
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	-	150,728	-	180,330

ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>10 GENERAL FUND</b>		<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2005</b>	<b>FY 2005</b>	<b>FY 2006</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants		31,377		39,235
152	Salaries - Secretarial and Clerical		39,217		37,194
100	Salaries - All Other				
	Total Salaries (100)	-	<b>70,594</b>	-	<b>76,429</b>
210	Retirement		10,246		11,373
220	Social Security		5,400		5,847
240	Insurance (Health/Dental/Life)		12,924		13,810
200	Other Benefits				
	Total Benefits (200)	-	<b>28,570</b>	-	<b>31,030</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies		400		500
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		-	<b>99,564</b>	-	<b>107,959</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries		37,958		38,538
210	Retirement		5,648		5,689
220	Social Security		2,904		2,949
240	Insurance (Health/Dental/Life)		10,776		12,015
200	Other Benefits				
	Total Benefits (200)	-	<b>19,328</b>	-	<b>20,653</b>
300	Purchased Professional and Technical Services		14,700		14,700
400	Purchased Property Services				
500	Other Purchased Services		1,984		2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	<b>1,984</b>	-	<b>2,000</b>
600	Supplies				
700	Property				
800	Other Objects		5,200		5,000
810	Dues and Fees	-			
	Total Other Objects (800)	-	<b>5,200</b>	-	<b>5,000</b>
<b>TOTAL CENTRAL (2500)</b>		-	<b>79,170</b>	-	<b>80,891</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance		161,244		165,293
100	Salaries - All Other				
	Total Salaries (100)	-	<b>161,244</b>	-	<b>165,293</b>
210	Retirement		19,234		19,834
220	Social Security		12,335		12,645
240	Insurance (Health/Dental/Life)		36,624		40,836
200	Other Benefits		2,687		2,687
	Total Benefits (200)	-	<b>70,880</b>	-	<b>76,002</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services		8,412		8,500
500	Other Purchased Services		23,230		21,750
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	<b>23,230</b>	-	<b>21,750</b>
600	Supplies		80,396		87,000
700	Property				
800	Other Objects		6,000		6,000
810	Dues and Fees				
	Total Other Objects (800)	-	<b>6,000</b>	-	<b>6,000</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		-	<b>350,162</b>	-	<b>364,545</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical		7,029		7,170
171	Salaries - Supervisors				
172	Salaries - Bus Drivers		69,056		71,727
173	Salaries - Mechanics and Other Garage Employees		20,000		20,400
174	Salaries - Other (Trainers, etc.)				
	<b>Total Salaries (100)</b>	-	<b>96,085</b>	-	<b>99,297</b>
210	Retirement		14,297		14,418
220	Social Security		7,351		7,413
240	Insurance (Health / Accident / Life)		21,552		24,030
200	Other Benefits		1,001		1,001
	<b>Total Benefits (200)</b>	-	<b>44,201</b>	-	<b>46,862</b>
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance		3,500		3,500
515	Payments In Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)		7,400		7,400
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)		603		700
580	Travel / Per Diem		200		1,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	-	<b>11,703</b>	-	<b>12,600</b>
624	Motor Fuel		25,000		32,000
625	Natural Gas				
626	Electricity				
600	Other Supplies		12,500		15,000
	<b>Total Supplies (600)</b>	-	<b>37,500</b>	-	<b>47,000</b>
730	Equipment				
732	School Buses				
	<b>Total Property (700)</b>	-	-	-	-
890	Miscellaneous Expenditures		350		350
891	Training		200		500
	<b>Total Other Objects (800)</b>	-	<b>550</b>	-	<b>850</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		-	<b>190,039</b>	-	<b>206,609</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2900 OTHER SUPPORT SERVICES</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>		-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>		-	981,272	-	1,059,056
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>					
830	Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		-	2,344,070	-	2,382,820

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds		(20,000)		(30,000)
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	(20,000)	-	(30,000)

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 10 GENERAL FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	645,463	-	629,801
3000 Total State	-	1,438,648	-	1,442,349
4000 Total Federal	-	155,685	-	155,685
<b>TOTAL REVENUES</b>	-	<b>2,239,796</b>	-	<b>2,227,835</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	1,361,201	-	1,406,124
200 Employee Benefits	-	582,126	-	617,618
300 Purchased Professional and Technical Services	-	59,018	-	59,118
400 Purchased Property Services	-	8,412	-	8,500
500 Other Purchased Services	-	49,517	-	48,950
600 Supplies	-	168,546	-	181,060
700 Property	-	83,500	-	25,600
800 Other Objects	-	31,750	-	35,850
<b>TOTAL EXPENDITURES</b>	-	<b>2,344,070</b>	-	<b>2,382,820</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	<b>(104,274)</b>	-	<b>(154,985)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	<b>(20,000)</b>	-	<b>(30,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	-	<b>(124,274)</b>	-	<b>(184,985)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>527,423</b>		<b>403,149</b>
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	-	<b>403,149</b>	-	<b>218,164</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)


# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	40,941	-	40,941
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments		71		71
1800 Community Services Activities		3,345		-
1900 Other Revenues From Local Sources		93		93
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	-	<b>44,450</b>	-	<b>41,105</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped		15,274		6,343
3209 Adult High School		42,197		17,812
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	-	<b>57,471</b>	-	<b>24,155</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Preschool		1,664		1,664
4580 Adult Education				
4900 Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	-	<b>1,664</b>	-	<b>1,664</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	-	<b>103,585</b>	-	<b>66,924</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b> <b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b> <b>FY 2004</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2005</b>	<b>ACTUAL</b> <b>FY 2005</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2006</b>
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## EXPENDITURES

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>				
<b>3200 OTHER SERVICES</b>				
100 Salaries		45,921		40,380
210 Retirement		2,874		2,268
220 Social Security		3,513		3,439
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	6,387	-	5,707
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services		31,250		30,500
600 Supplies		4,200		6,600
700 Property		8,570		
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (3200)</b>	-	<b>96,328</b>	-	<b>85,187</b>
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries		2,000		2,000
210 Retirement		281		281
220 Social Security		153		153
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	434	-	434
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	<b>2,434</b>	-	<b>2,434</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	-	<b>98,762</b>	-	<b>85,621</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers in from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

**SUMMARY - 23 NON K-12 PROGRAMS FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	0	44,450	0	41,105
3000 Total State	-	57,471	-	24,155
4000 Total Federal	-	1,664	-	1,664
<b>TOTAL REVENUES</b>	-	<b>103,585</b>	-	<b>66,924</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	0	47,921	0	42,380
200 Employee Benefits	-	6,821	-	6,141
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	31,250	-	30,500
600 Supplies	-	4,200	-	6,600
700 Property	-	8,570	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>98,762</b>	-	<b>85,621</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	<b>4,823</b>	-	<b>(18,697)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	<b>4,823</b>	-	<b>(18,697)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>13,874</b>		<b>18,697</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	<b>18,697</b>	-	-

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>				

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	199,841	-	170,100
1500 Earnings on Investments		345		345
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	-	<b>200,186</b>	-	<b>170,445</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation	-			
<b>TOTAL REVENUES FROM STATE SOURCES</b>	-	-	-	-
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	-	<b>200,186</b>	-	<b>170,445</b>

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest		22,465		19,945
840 Redemption of Principal		160,000		160,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures		500		500
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>0</b>	<b>182,965</b>	<b>0</b>	<b>180,445</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	200,186	-	170,445
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	<b>200,186</b>	-	<b>170,445</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	-	182,965	-	180,445
<b>TOTAL EXPENDITURES</b>	-	<b>182,965</b>	-	<b>180,445</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	<b>17,221</b>	-	<b>(10,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	<b>17,221</b>	-	<b>(10,000)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		47,062		64,283
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	<b>64,283</b>	-	<b>54,283</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 32 CAPITAL PROJECTS FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>REVENUES</b>					
<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	0	229,430	0	229,430
1500	Earnings on Investments		6,903		6,903
1900	Other Revenues From Local Sources		5,076		10,800
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>0</b>	<b>241,409</b>	<b>0</b>	<b>247,133</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3000	Other State Revenues				
3650	Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4000	Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>		<b>0</b>	<b>241,409</b>	<b>0</b>	<b>247,133</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## EXPENDITURES

<b>0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies		18,981		21,410
641 Textbooks		10,530		10,530
Total Supplies (600)	0	29,511	0	31,940
730 Equipment				
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>29,511</b>	<b>0</b>	<b>31,940</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies		10,000		10,000
730 Equipment		8,000		8,000
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>18,000</b>	<b>0</b>	<b>18,000</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies		1,500		3,000
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>3,000</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies		8,000		8,000
730 Equipment		10,000		25,000
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>18,000</b>	<b>0</b>	<b>33,000</b>
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>	0	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>	0	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	0	67,011	0	85,940
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services		205,000		77,664
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements		2,500		4,000
720 Buildings		35,000		35,000
731 Machinery				
732 School Buses				75,000
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles		31,657		0
739 Other Equipment		10,000		55,000
Total Property (700)	0	78,157	0	169,000
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>	0	284,157	0	246,664
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	0	351,168	0	332,604

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b> <b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b> <b>FY 2004</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2005</b>	<b>ACTUAL</b> <b>FY 2005</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2006</b>
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## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	241,409	-	247,133
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	<b>241,409</b>	-	<b>247,133</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	205,000	-	77,664
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	49,011	-	52,940
700 Property	-	97,157	-	202,000
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>351,168</b>	-	<b>332,604</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	<b>(109,759)</b>	-	<b>(85,471)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	<b>(109,759)</b>	-	<b>(85,471)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		195,230		85,471
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	<b>85,471</b>	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>06 Daggett 40 BUILDING RESERVE FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURES**

<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students		17,705		17,705
1620 Sales to Adults		3,844		3,844
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>21,549</b>	<b>0</b>	<b>21,549</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch		4,806		4,806
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>4,806</b>	<b>0</b>	<b>4,806</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement		3,951		3,951
4572 Lunch Reimbursement (Free and Reduced Meals)		11,293		11,293
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement		2,568		2,568
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>17,812</b>	<b>0</b>	<b>17,812</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>0</b>	<b>44,167</b>	<b>0</b>	<b>44,167</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries		29,976		31,180
210 Retirement		4,460		4,639
220 Social Security		2,293		2,385
240 Insurance (Health/Dental/Life)		6,864		7,654
200 Other Benefits				
Total Benefits (200)	<b>0</b>	<b>13,617</b>	<b>0</b>	<b>14,678</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services		100		500
600 Non-Food Supplies				
630 Food		23,560		26,243
Total Supplies (600)	<b>0</b>	<b>23,560</b>	<b>0</b>	<b>26,243</b>
700 Property				
780 Depreciation - Enterprise Funds				
Total Property (700)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
800 Other Objects		1,100		1,809
810 Dues and Fees				
Total Other Objects (800)	<b>0</b>	<b>1,100</b>	<b>0</b>	<b>1,809</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>0</b>	<b>68,353</b>	<b>0</b>	<b>74,410</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers in from Other Funds		20,000		30,000
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>30,000</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b> <b>49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
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## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	21,549	-	21,549
3000 Total State	-	4,806	-	4,806
4000 Total Federal	-	17,812	-	17,812
<b>TOTAL REVENUES</b>	-	<b>44,167</b>	-	<b>44,167</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	29,976	-	31,180
200 Employee Benefits	-	13,617	-	14,678
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	100	-	500
600 Supplies	-	23,560	-	26,243
700 Property	-	-	-	-
800 Other Objects	-	1,100	-	1,809
<b>TOTAL EXPENSES/EXPENDITURES</b>	-	<b>68,353</b>	-	<b>74,410</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	<b>(24,186)</b>	-	<b>(30,243)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	<b>20,000</b>	-	<b>30,000</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	<b>(4,186)</b>	-	<b>(243)</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>4,429</b>		<b>243</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	<b>243</b>	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
		<b>FY 2005</b>		<b>FY 2006</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett</b>				
<b>OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
<b>Total Benefits (200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
<b>Total Property (700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
800 Other Objects				
810 Dues and Fees				
<b>Total Other Objects (800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
<b>Total Benefits (200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
<b>Total Property (700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
800 Other Objects				
810 Dues and Fees				
<b>Total Other Objects (800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
<b>Total Benefits (200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
<b>Total Property (700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
800 Other Objects				
810 Dues and Fees				
<b>Total Other Objects (800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

6/28/2005

06 Daggett OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers in from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

6/28/2005

<b>06 Daggett SUMMARY - ALL FUNDS</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>REVENUES BY SOURCE</b>					
1000	Total Local	-	1,153,057	-	1,110,033
3000	Total State	-	1,500,925	-	1,471,310
4000	Total Federal	-	175,161	-	175,161
<b>TOTAL REVENUES</b>		-	<b>2,829,143</b>	-	<b>2,756,504</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	-	1,439,098	-	1,479,684
200	Employee Benefits	-	602,564	-	638,437
300	Purchased Professional and Technical Services	-	264,018	-	136,782
400	Purchased Property Services	-	8,412	-	8,500
500	Other Purchased Services	-	80,867	-	79,950
600	Supplies	-	245,317	-	266,843
700	Property	-	189,227	-	227,600
800	Other Objects	-	215,815	-	218,104
<b>TOTAL EXPENDITURES</b>		-	<b>3,045,318</b>	-	<b>3,055,900</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		-	<b>(216,175)</b>	-	<b>(299,396)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		-	<b>(216,175)</b>	-	<b>(299,396)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		-	<b>788,018</b>	-	<b>571,843</b>
<b>Adjustments to Beginning Fund Balance</b>		-	-	-	-
<b>FUND BALANCE - ENDING</b>		-	<b>571,843</b>	-	<b>272,447</b>

EOF

# ANNUAL FINANCIAL REPORT

6/28/2005

## 06 Daggett

### Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001825		.001800	322,011		.001720	317,871
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)							
Board Leeway (53A-17a-151) (Reading Program)			.000117	20,931		.000113	20,931
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)			.000178	31,843		.000172	31,843
Tort Liability (63-30-27)							
Vehicle Fees In Lieu of Tax (59-2-405) - Basic				42,189			42,189
Vehicle Fees In Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees In Lieu of Tax (59-2-405) - Tort Liab.							
Tax Sales and Redemptions & Other	xxx		xxx	7,636		xxx	7,636
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.001825</b>	<b>0</b>	<b>.002095</b>	<b>424,610</b>	<b>0</b>	<b>.002005</b>	<b>420,470</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)			.000202	36,137		.000196	36,137
Vehicle Fees In Lieu of Tax (59-2-405)				4,068			4,068
Tax Sales and Redemptions & Other	xxx		xxx	736		xxx	736
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000000</b>	<b>0</b>	<b>.000202</b>	<b>40,941</b>	<b>0</b>	<b>.000196</b>	<b>40,941</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)			.000986	176,391		.000794	146,650
Vehicle Fees In Lieu of Tax (59-2-405)				19,856			19,856
Tax Sales and Redemptions & Other	xxx		xxx	3,594		xxx	3,594
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.000000</b>	<b>0</b>	<b>.000986</b>	<b>199,841</b>	<b>0</b>	<b>.000794</b>	<b>170,100</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)			.000535	95,709		.000518	95,709
10% of Basic (53A-17a-145)			.000597	106,800		.000578	106,800
Voted Capital (53A-16-110)							
Vehicle Fees In Lieu of Tax (59-2-405)				22,796			22,796
Tax Sales and Redemptions & Other	xxx		xxx	4,125		xxx	4,125
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.000000</b>	<b>0</b>	<b>.001132</b>	<b>229,430</b>	<b>0</b>	<b>.001096</b>	<b>229,430</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.001825</b>	<b>0</b>	<b>.004415</b>	<b>894,822</b>	<b>0</b>	<b>.004091</b>	<b>860,941</b>

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **GENERAL INSTRUCTIONS:**

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

## **BUDGET**

### **1. SPECIFIC INSTRUCTIONS:**

- a. Verify that an "X" is in the **BUDGET** square on the **Cover Page**. If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet** not required to be completed for budget report.

### **2. DUE DATE:**

#### **School Districts,**

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

#### **Charter Schools, July 15**

### **3. ACCOUNT CODING:**

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

### **4. UNDISTRIBUTED RESERVE:**

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

## **ANNUAL FINANCIAL REPORT INSTRUCTIONS**

### **5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:**

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

### **6. DISTRIBUTION OF THE BUDGET REPORT:**

**Please send a completed (paper copy) report to:**

- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **ACTUAL**

### **1. SPECIFIC INSTRUCTIONS:**

- a. Verify that an "X" is in the **ACTUAL** square on the **Cover Page**. If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: (1) an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and (2) an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

### **2. SIGNATURES:**

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

### **3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):**

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

### **4. ACCOUNT CODING:**

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

### **5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

### **6. UNDISTRIBUTED RESERVE:**

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

**Please email the completed report to:**

- School Finance & Statistics  
Richard Tolley  
[richard.tolley@schools.utah.gov](mailto:richard.tolley@schools.utah.gov)

**Please send the signature page to:**

- School Finance & Statistics  
c/o Richard Tolley  
Utah State Office of Education  
250 East 500 South  
P. O. Box 144200  
Salt Lake City, UT 84114-4200

**Please send the completed (paper copy) report to:**

- Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

### 8. DISTRIBUTION OF THE AUDIT REPORT:

**Please send one copy to:**

- School Finance & Statistics  
c/o Richard Tolley  
Utah State Office of Education  
250 East 500 South  
P.O. Box 144200  
Salt Lake City, Utah 84114-4200
- Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
- Bureau of the Census  
Attention: Single Audit Clearinghouse  
Data Preparation Division  
1201 East 10th Street  
Jeffersonville, Indiana 47132  
(include signed copy of Data Collection Form)